Umdoni Municipality

In-Year Report of the Municipality

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

Monthly Budget Statement

June 2026

2025/26 Financial Year

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Glossary

Accrual Accounting – An accounting method that measures the performance and position of the municipality by recognising events regardless of when cash transactions occur.

Adjustment Budget – Prescribed in section 28 of the MFMA

Allocations – Money received from other Municipalities, Provincial or National Government.

Budget – Financial Plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include credit control policy, rates policy, tariff policy and funding and reserves policy.

Capital Expenditure – Expenditure on items such as machinery, buildings, land, infrastructure (roads).

Cash Flow Statement – Provides aggregate data regarding all cash inflows the municipality receives from both its ongoing operations and external investment sources, as well as all cash outflows that pay for municipality's activities and investments during a month.

DORA – Division of Revenue Act. Annual legislation reflecting total allocations per municipality made by provincial and national governments.

Equitable Share – A general grant paid to municipalities predominantly targeted to help with free basic services.

Fruitless and Wasteful Expenditure – Expenditure made in vain, that would have been avoided had reasonable care been exercised.

MBRR – Local Government Municipal Budget and Reporting Regulations.

MIG – Municipal Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework.

Operating Expenditure – Day to day expenses of the Municipality such as salaries, repairs and maintenance and general expenses.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards achieving those objectives.

Unauthorised Expenditure – Spending without budget or in excess of the approved budget

Vote – A department

SECTION 1 – EXECUTIVE SUMMARY

1.1 Introduction

MFMA Accountability cycle begins with the preparation and approval of the IDP, MTERF and SDBIP, which is followed by in year reporting, Annual Financial Statements, Annual Audit (Audit Report) and ultimately Annual and Oversight Reports. The MFMA legislates what must be reported on, by when, and the MFMA Budget and Reporting Regulations prescribes the format of the reports.

MFMA Section 71 states that the Accounting Officer must within 10 working days of the end of each month, submit a report to the Mayor on the implementation of the budget and the financial state of affairs of the municipality.

Municipal budget regulations sub-heading 2.5 requires that this report must be in the Section 71 of the MFMA format, which requires that this report must be prepared in the following manner:

- Actual Revenue per revenue source;
- Actual expenditure per vote;
- Actual Capital Expenditure per vote;
- The amount of any allocations received,
- Actual Expenditure on allocations received,
- Actual Expenditure on those allocations,
- Where necessary, explanations on:
  - Any material variances from the municipality's projected revenue per source, and from the municipality's expenditure projections per vote.
  - Any material variances from the SDBIP, and
  - Remedial or corrective steps taken or to be taken by the municipality

The statement must include: -

- Projections of municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections;

The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget. This report has been prepared using the accrual method of accounting. The general idea is that economic events are recognised by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is received or made. This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of the municipality's current financial position.

Table C1 & C4 - Monthly Budget Statement Summary

Operating Revenue

In accordance with Section 71 of the MFMA, the actual year-to-date revenue recognised on an accrual basis amounted to R407,1 million, compared to the year-to-date budget of R411,008 million, resulting in a unfavourable variance of R3,8 million 1%. The variance is mainly attributable to performance against specific revenue sources, the details of which are explained under the relevant revenue item sub-headings in the Monthly Budget Statement schedules

Property Rates

Revenue accrued from property rates amounted to R139,1 million, compared to the year-to-date budget of R139,4 million, resulting in a very small variance of 0%.

Refuse Removal

Revenue accrued from refuse removal services amounted to R16,4 million, compared to the year-to-date budget of R15,7 million, resulting in a favourable variance of 5%. There were some adjustments that were made on refuse i.e Caraven park was not charged refuse before, then due to a memo received from refuse department this was corrected and there were some changes on certain properties which were previously charged incorrectly corrections were done which was infavour of Municipality.

Investment Revenue

This relates to interest earned on call account deposits held by the municipality. Interest revenue recognised amounts to R9,7 million, compared to the year-to-date budget of R13 million, resulting in an unfavourable variance of (25%). The underperformance is mainly attributable to higher amount of withdrawals made during the year.

Other Own Revenue

Rental of Facilities and Equipment.

Revenue from rental of facilities and equipment amounted to R7,6 million, compared with the year-to-date budget of R7,6 million, resulting with no variance (0%).

Fines.

Revenue from fines amounted to R1,2 million compared to the year-to-date budget of R1,2 million resulting in an variance of (4%). This variance is very immaterial.

Licences and Permits.

Revenue from licences and permits amounted to R3,7 million, compared to the year-to-date budget of R3,5 million, resulting in a favourable variance of 6%. This variance is a result of the closure of Roseburgh office for some time customers were coming to Umdoni offices for Drivers Licence Certificate.

Agency Fees

Revenue from agency fees amounted to R2,043 million, compared to the year-to-date budget of R2,2 million, resulting in a unfavourable variance of (9%.) The variance is a result of 3 months payments that are still owed by the Department of Transport.

Other Operational Revenue

Other operational revenue amounted to R2,3 million, compared to the year-to-date budget of R2,5 resulting in a favourable variance of (9%). This category includes revenue from building plan fees, subdivisions, campsite fees, and scholar patrol services. This significant variance is primarily due to the receipt of an insurance refund amounting to R1,5 million in respect of a grader received in December and R491 210.81 received in February.

Interest Earned on Receivables

Interest earned on receivables

Interest earned on receivables amounted to R1,8 million, compared to the year-to-date budget of R1,9 million resulting in a favourable variance of (4%).This variance is very insignificant.

Grants and Subsidies.

All grant funding has been received. However, in the Statement of Financial Performance, only revenue recognised in accordance with the conditions met is reported for conditional grants, while for unconditional grants, such as the Equitable Share, the total receipts are recognised as revenue. The amount recognised to date amounts to R199,5 million, compared to the year-to-date budget of R203,1 million, resulting in a variance of 2%. The variance is very immaterial.

Operating Expenditure

In respect of operating expenditure, actual year-to-date expenditure amounted to R429,7 million, compared to a year-to-date budget of R471,2 million, resulting in an underspending variance of R41,4 million (11%). The main contributors to this variance include debt impairment with a variance of R15,9 contracted services with a variance of R10,047 million as well as operational costs with a variance of 8,8 million.

Employee-Related Costs

As at the end of June 2026, the municipality spent R189.5 million on employee-related costs, compared to the year-to-date budget of R199,5 million, resulting in an favourable variance of 5%. The variance is a result of once off payment which are posted at year end.

Remuneration of Councillors

Expenditure on councillor remuneration totals R17,3 million, against a year-to-date budget of R17,5 million, resulting in a favourable variance of 1% and this variance is very insignificant

Operational Costs

This line item includes all other operating expenses such as accommodation, telephone, electricity, protective clothing, audit fees, and software licenses. Actual expenditure amounts to R65.1 million, compared to the year-to-date budget of R73.9 million, resulting in a favourable variance of 12%.

Debt Impairment.

Expenditure on debt impairment amounts to (R8,7) million, against a year-to-date budget of R7,2 million, resulting in an unfavourable variance of (220%). The significant variance is due to the implementation of the debt relief programme, which resulted in the writing-off of irrecoverable debt. The negative expenditure is caused by the re-classification of expenditure as irrecoverable bad debt written-off.

Depreciation & Asset Impairment

Expenditure on depreciation and asset impairment amounts to R42,2 million, compared to the year-to-date budget of R44,1 million, resulting in a favourable variance of 4%, this variance will be eliminated by the impairment of assets posted at year end

Inventory Consumed

This category includes expenditure on cleaning materials, road maintenance materials, and stationery. Actual expenditure amounts to R4,9 million, compared to a year-to-date budget of R7,8 million, resulting in a favourable variance of (37%). This variance is mainly due to cleaning materials, stationery and pothole patching materials we did not use full allocation to these item as we only procure it as when needed.

Contracted Services

Expenditure on contracted services amounts to R105,8 million, compared to the year-to-date budget of R112,2 million, resulting in a favourable variance of (13%). The variance is primarily attributable Consultants and Repairs (buildings, street light, roads, vehicles and other equipment) we only incur these repairs as when needed.

Transfers and Subsidies

Expenditure on transfers and subsidies amounts to R4,7 million, compared to a year-to-date budget of R6,3 million, resulting in a favourable variance of (25%). This variance is Maily caused by emergency relief expenses, we only incur this expenditure as and when required.

Capital Expenditure

Actual capital expenditure amounts to R65,2 million, compared to the year-to-date budget of R89,5 million, resulting in an underspending variance of R24,2 million (27%).

CAPITAL EXPENDITURE (VAT EXCLUSIVE)

Funding	**Year-to Date Actual**	**Received**	**Full Year Projection**	**Percentage Spent to Date**
Conditional-MIG Capex	30 836 174.00	30 836 174.00	30 836 174.00	100%
Municipal Disaster Response Grant (Opening Balance)	8 937 415.00	8 937 415.00	8 937 415.00	100%
Small Town Rehabilitation Grant(Opening Balance)	-	-	3 893.56	0%
Conditional-Provincial Grants	860 058,93	869 565.00	869 565,00	99%
Unconditional-Own Funding	24 289 232.00	48 866 292.00	48 866 292.00	50%
TOTAL	**64 447 979.93**	**89 509 446.00**	**89 509 446.00**	**72%**

CONDITIONAL OPERATIONAL GRANTS

Funding	Allocation	Received	Year-to-date Expenditure	Percentage spent to date
MIG -Opex	1 866 400.00	1 866 400.00	1 866 400.00	100%
EPWP	1 385 000.00	1 385 000.00	1 385 000.00	100%
FMG	2000 000.00	2000 000.00	2000 000.00	100%
INEP	4 451 000.00	4 451 000.00	4 451 000.00	100%
Tittle Deeds Restoration Grant(Opening Balance)	587 558.00	-	-	0%
Municipal Employment Initiative(Opening Balance)	478 978	1000 000.00	-	46.4%
Beach Infrastructure Grant (Opening Balance)	321 415.00	-	-	0%
Municipal Disaster Response Grant (Opening Balance)	123.29	-	-	0%
Energy Efficiency & Demand Side Management (Opening Balance)	305 300,00	-	-	0%
Library Grant	11 862 100	11 862 100	11 862 100	100%

Financial Position

The municipality's current assets exceed the current liabilities. The municipality's ability to pay its short-term liabilities is tested by taking the total current assets and dividing them by current liabilities (current ratio 3.90 :1). The ratio is above the norm of 1,5 – 2:1, which reflects healthy financial state. This test is mainly used to give an idea of the municipality's ability to pay back its short term liabilities using the current assets.

	3.90
Current Assets	239 458 881
Current Liabilities	61 437 323

Cash Flows

The municipality ended the month with a positive cash and cash equivalents balance R78.4 million.

KZN212 Umdoni - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1,714	117,132	97,938	9,991	128,732	97,938	30,794	31%	97,938
Service charges		–	13,818	14,662	838	11,742	14,662	(2,919)	-20%	14,662
Other revenue		–	60,655	79,024	180	25,502	79,024	(53,523)	-68%	79,024
Transfers and Subsidies - Operational		–	200,570	203,178	–	199,439	203,178	(3,739)	-2%	203,178
Transfers and Subsidies - Capital		–	35,462	35,462	–	42,714	35,462	7,252	20%	35,462
Interest		–	13,000	14,900	536	9,649	14,900	(5,251)	-35%	14,900
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(120,013)	(419,001)	(444,619)	(51,422)	(406,642)	(444,619)	37,977	-9%	(444,619)
Interest		–	–	(2,367)	–	–	(2,367)	2,367	-100%	(2,367)
Transfers and Subsidies		–	(6,149)	–	(671)	(2,128)	–	(2,128)	#DIV/0!	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(118,300)**	**15,488**	**(1,822)**	**(40,549)**	**9,008**	**(1,822)**	**10,830**	**-594%**	**(1,822)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		57,684	(88,057)	(102,936)	(11,797)	(79,952)	(102,936)	22,984	-22%	(102,936)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**57,684**	**(88,057)**	**(102,936)**	**(11,797)**	**(79,952)**	**(102,936)**	**22,984**	**-22%**	**(102,936)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		58	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**58**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(60,558)**	**(72,569)**	**(104,758)**	**(52,346)**	**(70,944)**	**(104,758)**			**(104,758)**
Cash/cash equivalents at beginning:		146,398	218,110	218,110	–	149,398	218,110			149,398
Cash/cash equivalents at month/year end:		85,841	145,541	113,352	(52,346)	78,455	113,352			44,641

Table C1- Monthly Budget Statement Summary

The table below reflects on the summary of the total municipality's budget against year-to-date collections/recognised or expenditures.

Table C1 Monthly Budget Statement Summary - M12 June.

Choose name from list - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	129,634	137,803	139,482	10,424	139,155	139,482	(326)	-0%	139,482
Service charges	12,431	14,136	15,728	1,090	16,441	15,728	713	5%	15,728
Investment revenue	14,037	13,000	13,000	536	9,724	13,000	(3,276)	-25%	13,000
Transfers and subsidies - Operational	200,044	200,570	203,178	1,718	199,574	203,178	(3,605)	(0)	203,178
Other own revenue	44,531	37,532	39,620	3,899	42,290	39,620	2,670	7%	39,620
Total Revenue (excluding capital transfers and contributions)	400,677	403,041	411,008	17,668	407,184	411,008	(3,824)	-1%	411,008
Employee costs	160,635	177,968	199,611	14,671	189,564	199,611	(10,047)	-5%	199,611
Remuneration of Councillors	16,853	18,539	17,539	1,448	17,301	17,539	(238)	-1%	17,539
Depreciation and amortisation	49,700	42,917	44,117	3,524	42,246	44,117	(1,871)	-4%	44,117
Interest	1,178	2,367	2,367	–	2	2,367	(2,365)	-100%	2,367
Inventory consumed and bulk purchases	6,145	7,500	7,832	592	4,910	7,832	(2,922)	-37%	7,832
Transfers and subsidies	3,309	4,769	6,366	2,105	4,760	6,366	(1,606)	-25%	6,366
Other expenditure	195,627	194,882	193,396	26,364	170,981	193,396	(22,415)	-12%	193,396
Total Expenditure	433,447	448,943	471,230	48,703	429,765	471,230	(41,464)	-9%	471,230
Surplus/(Deficit)	(32,769)	(45,901)	(60,222)	(31,035)	(22,581)	(60,222)	37,640	-63%	(60,222)
Transfers and subsidies - capital (monetary allocations)	41,427	36,462	46,740	13,266	47,207	46,740	467	1%	46,740
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	8,658	(9,440)	(13,482)	(17,769)	24,625	(13,482)	38,107	-283%	(13,482)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	8,658	(9,440)	(13,482)	(17,769)	24,625	(13,482)	38,107	-283%	(13,482)
Capital expenditure & funds sources									
Capital expenditure	51,478	80,919	89,509	11,883	65,249	89,509	(24,261)	-27%	89,509
Capital transfers recognised	37,921	31,706	40,643	8,669	40,989	40,643	346	1%	40,643
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	13,557	49,213	48,866	3,213	24,259	48,866	(24,607)	-50%	48,866
Total sources of capital funds	51,478	80,919	89,509	11,883	65,249	89,509	(24,261)	-27%	89,509
Financial position									
Total current assets	273,735	317,804	258,161		239,459				258,161
Total non current assets	651,045	725,484	733,756		688,792				733,756
Total current liabilities	64,730	189,199	189,630		61,437				189,630
Total non current liabilities	52,392	58,145	52,382		46,868				52,382
Community wealth/Equity	803,717	786,504	736,424		895,348				736,424
Cash flows									
Net cash from (used) operating	(118,300)	15,488	(1,822)	67,550	412,197	(1,822)	(414,019)	22722%	(1,822)
Net cash from (used) investing	57,684	(88,057)	(102,936)	(12,888)	(67,613)	(102,936)	(35,323)	34%	(102,936)
Net cash from (used) financing	58	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	85,841	145,541	113,352	54,661	493,963	113,352	(380,611)	-336%	44,621
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	6,778	212	55	26	60	–	40	25	7,196

Table C2: Statement of Financial Performance by Standard Classification

This table reflects the operating budget in the standard classification which are the Government Finance Statistics Functions and Sub-Functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of organisational structures used by different institutions. The main functions are Governance and administration, Community and public safety, Economic and environmental services, and Trading Services. It is for this reason that the financial performance is reported in standard classification, Table C2 and by municipal vote, Table C3.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**351,836**	**357,087**	**361,817**	**13,784**	**359,588**	**361,817**	(2,229)	-1%	**361,817**
Executive and council		182,907	182,785	182,790	2	182,522	182,790	(268)	0%	182,790
Finance and administration		168,929	174,302	179,027	13,781	177,067	179,027	(1,960)	-1%	179,027
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**16,233**	**12,328**	**25,236**	**2,857**	**23,080**	**25,236**	(2,156)	-9%	**25,236**
Community and social services		15,805	11,777	24,615	2,819	22,408	24,615	(2,207)	-9%	24,615
Sport and recreation		391	513	583	35	635	583	51	9%	583
Public safety		–	–	–	–	–	–	–		–
Housing		37	38	38	3	37	38	(1)	-2%	38
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**59,549**	**54,114**	**53,066**	**13,080**	**53,451**	**53,066**	385	1%	**53,066**
Planning and development		1,787	3,931	2,956	1,654	3,596	2,956	640	22%	2,956
Road transport		57,762	50,184	50,110	11,426	49,855	50,110	(255)	-1%	50,110
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**14,486**	**15,973**	**17,628**	**1,213**	**18,271**	**17,628**	**643**	4%	**17,628**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		14,486	15,973	17,628	1,213	18,271	17,628	643	4%	17,628
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**442,104**	**439,503**	**457,748**	**30,934**	**454,390**	**457,748**	**(3,357)**	**-1%**	**457,748**
Expenditure - Functional										
Governance and administration		**204,056**	**211,029**	**232,522**	**21,773**	**197,130**	**232,522**	(35,392)	-15%	**232,522**
Executive and council		42,240	48,130	57,020	4,739	55,405	57,020	(1,615)	-3%	57,020
Finance and administration		160,523	160,719	173,649	16,686	140,054	173,649	(33,595)	-19%	173,649
Internal audit		1,293	2,180	1,853	348	1,672	1,853	(181)	-10%	1,853
Community and public safety		**64,584**	**76,515**	**80,557**	**6,892**	**80,107**	**80,557**	(451)	-1%	**80,557**
Community and social services		26,339	30,189	32,003	2,610	29,149	32,003	(2,854)	-9%	32,003
Sport and recreation		27,923	36,601	36,731	3,088	38,172	36,731	1,441	4%	36,731
Public safety		7,528	6,512	6,455	830	7,888	6,455	1,433	22%	6,455
Housing		2,792	3,213	5,369	365	4,898	5,369	(470)	-9%	5,369
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**128,589**	**119,226**	**119,975**	**15,906**	**116,773**	**119,975**	(3,201)	-3%	**119,975**
Planning and development		15,279	21,855	24,333	3,025	20,450	24,333	(3,883)	-16%	24,333
Road transport		113,310	97,371	95,641	12,882	96,323	95,641	682	1%	95,641
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**36,218**	**42,172**	**38,176**	**4,132**	**35,755**	**38,176**	**(2,421)**	-6%	**38,176**
Energy sources		3,984	3,400	2,900	66	1,722	2,900	(1,178)	-41%	2,900
Water management		–	–	–	–	–	–	–		–
Waste water management		645	–	–	–	26	–	26	#DIV/0!	–
Waste management		31,589	38,772	35,276	4,066	34,007	35,276	(1,268)	-4%	35,276
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**433,447**	**448,943**	**471,230**	**48,703**	**429,765**	**471,230**	**(41,464)**	**-9%**	**471,230**
Surplus/ (Deficit) for the year		**8,658**	**(9,440)**	**(13,482)**	**(17,769)**	**24,625**	**(13,482)**	**38,107**	**-282.66%**	**(13,482)**

Table C3: Monthly Financial Performance (Revenue and Expenditure by vote)

Operating budget of the institution is approved by council on municipal vote level. The municipal votes are Council, Financial Services, Technical Services, Corporate Services, Community Services, and Strategic Planning and Development. Unauthorised expenditure occurs if the total budget in a vote is exceeded by expenditure. No department is overspending. Therefore, no unauthorised expenditure incurred.

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Community Services		24,088	20,695	31,230	3,567	31,700	31,230	470	1.5%	31,230
Vote 2 - Corporate Services		7,589	7,931	7,931	588	7,604	7,931	(327)	-4.1%	7,931
Vote 3 - Technical Services		64,393	58,562	62,365	11,929	59,506	62,365	(2,859)	-4.6%	62,365
Vote 4 - FINANCIAL SERVICES		161,340	166,371	171,096	13,193	169,462	171,096	(1,634)	-1.0%	171,096
Vote 5 - MUNICIPAL MANAGER		182,907	182,012	182,170	2	182,522	182,170	352	0.2%	182,170
Vote 6 - Planning And Development		1,787	3,931	2,956	1,654	3,596	2,956	640	21.7%	2,956
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**442,104**	**439,503**	**457,748**	**30,934**	**454,390**	**457,748**	**(3,357)**	**-0.7%**	**457,748**
Expenditure by Vote	1									
Vote 1 - Community Services		84,080	121,220	122,778	10,055	123,568	122,778	790	0.6%	122,778
Vote 2 - Corporate Services		93,284	81,545	90,282	10,244	76,554	90,282	(13,727)	-15.2%	90,282
Vote 3 - Technical Services		129,271	122,239	118,793	15,912	117,517	118,793	(1,276)	-1.1%	118,793
Vote 4 - FINANCIAL SERVICES		67,884	52,799	56,829	4,539	35,645	56,829	(21,185)	-37.3%	56,829
Vote 5 - MUNICIPAL MANAGER		44,125	51,924	60,488	5,087	57,077	60,488	(3,411)	-5.6%	60,488
Vote 6 - Planning And Development		14,802	19,214	22,060	2,865	19,404	22,060	(2,656)	-12.0%	22,060
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**433,447**	**448,943**	**471,230**	**48,703**	**429,765**	**471,230**	**(41,464)**	**-8.8%**	**471,230**
Surplus/ (Deficit) for the year	2	**8,658**	**(9,440)**	**(13,482)**	**(17,769)**	**24,625**	**(13,482)**	**38,107**	**-282.7%**	**(13,482)**

Table C4- Statement of Financial Performance

The operating revenue and operating expenditure disclosed on table A1 emanates from this table. The explanations for variances have been provided on pages 5 to 7.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		1	–	–	–	1	–	1	#DIV/0!	–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		12,430	14,136	15,728	1,090	16,440	15,728	712	5%	15,728
Sale of Goods and Rendering of Services		13,415	7,761	7,814	1,059	7,798	7,814	(15)	0%	7,814
Agency services		2,339	2,247	2,247	213	2,043	2,247	(204)	-9%	2,247
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		2,056	1,837	1,900	122	1,831	1,900	(69)	-4%	1,900
Interest from Current and Non Current Assets		14,037	13,000	13,000	536	9,724	13,000	(3,276)	-25%	13,000
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		7,340	7,644	7,620	620	7,653	7,620	34	0%	7,620
Licence and permits		7	10	10	5	16	10	6	58%	10
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		484	501	2,552	35	2,313	2,552	(239)	-9%	2,552
Non-Exchange Revenue								–		
Property rates		129,634	137,803	139,482	10,424	139,155	139,482	(326)	0%	139,482
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1,330	1,603	1,258	59	1,209	1,258	(49)	-4%	1,258
Licence and permits		3,104	3,272	3,565	325	3,786	3,565	221	6%	3,565
Transfers and subsidies - Operational		200,044	200,570	203,178	1,718	199,574	203,178	(3,605)	-2%	203,178
Interest		14,456	12,658	12,654	1,460	15,642	12,654	2,987	24%	12,654
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**400,677**	**403,041**	**411,008**	**17,668**	**407,184**	**411,008**	**(3,824)**	**-1%**	**411,008**
Expenditure By Type										
Employee related costs		160,635	177,968	199,611	14,671	189,564	199,611	(10,047)	-5%	199,611
Remuneration of councillors		16,853	18,539	17,539	1,448	17,301	17,539	(238)	-1%	17,539
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		6,145	7,500	7,832	592	4,910	7,832	(2,922)	-37%	7,832
Debt impairment		216	7,280	7,280	(62)	(8,710)	7,280	(15,990)	-220%	7,280
Depreciation and amortisation		49,700	42,917	44,117	3,524	42,246	44,117	(1,871)	-4%	44,117
Interest		1,178	2,367	2,367	–	2	2,367	(2,365)	-100%	2,367
Contracted services		107,543	120,965	112,148	18,973	105,843	112,148	(6,305)	-6%	112,148
Transfers and subsidies		3,309	4,769	6,366	2,105	4,760	6,366	(1,606)	-25%	6,366
Irrecoverable debts written off		26,419	–	–	62	8,689	–	8,689	#DIV/0!	–
Operational costs		61,449	66,637	73,968	7,391	65,159	73,968	(8,809)	-12%	73,968
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		**433,447**	**448,943**	**471,230**	**48,703**	**429,765**	**471,230**	**(41,464)**	**-9%**	**471,230**
Surplus/(Deficit)		**(32,769)**	**(45,901)**	**(60,222)**	**(31,035)**	**(22,581)**	**(60,222)**	**37,640**	**(0)**	**(60,222)**
Transfers and subsidies - capital (monetary allocations)		41,427	36,462	46,740	13,266	47,207	46,740	467	**0**	46,740
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**8,658**	**(9,440)**	**(13,482)**	**(17,769)**	**24,625**	**(13,482)**	**38,107**	**(0)**	**(13,482)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**8,658**	**(9,440)**	**(13,482)**	**(17,769)**	**24,625**	**(13,482)**	**38,107**	**(0)**	**(13,482)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**8,658**	**(9,440)**	**(13,482)**	**(17,769)**	**24,625**	**(13,482)**	38,107	(0)	**(13,482)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**8,658**	**(9,440)**	**(13,482)**	**(17,769)**	**24,625**	**(13,482)**	**38,107**	**(0)**	**(13,482)**

Table C5: Capital Expenditure (Municipal Vote, standard classification, and funding)

The overall actual expenditure incurred is R65.2 million compared to year to date budget of R89.5 million. The overall variance is sitting at 27%. Technical Services Department; the spending on MIG projects is 100%. Community Services Department grant (Municipal Disaster Response Grant) funding Malangeni bridge was also fully spent.

Planning and Development; The EDTEA Funded project (Umzinto Informal Traders Project) on this project actual spent is R 860 058,93 while year to date budget is sitting at R 870 thousand. The variance is 1%.

Internal funded Projects; capex has an actual expenditure incurred of R 24,2 million while the year to date budget is sitting at R 48,8 million in the capex funded by municipal own funding. This results in a variance of 50%.The underperformance in the capital expenditure is mainly because of the low expenditure in the rural roads budget funded by municipal internal funding, because of the issues in the SCM processes for the appointment of services providers.

UMDONI MUNICIPALITY IN-YEAR REPORT FOR JUNE (M12) 2025/26 FINANCIAL YEAR

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Community Services		–	4,170	4,170	1,126	2,475	4,170	(1,695)	-41%	4,170
Vote 2 - Corporate Services		–	18,652	18,348	454	17,837	18,348	(511)	-3%	18,348
Vote 3 - Technical Services		–	56,923	56,533	8,937	35,573	56,533	(20,960)	-37%	56,533
Vote 4 - FINANCIAL SERVICES		–	130	130	–	28	130	(103)	-79%	130
Vote 5 - MUNICIPAL MANAGER		–	87	87	–	–	87	(87)	-100%	87
Vote 6 - Planning And Development		–	957	957	17	946	957	(10)	-1%	957
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	**80,919**	**80,224**	**10,534**	**56,858**	**80,224**	**(23,367)**	**-29%**	**80,224**
Single Year expenditure appropriation	2									
Vote 1 - Community Services		15,510	–	8,981	1,099	8,141	8,981	(840)	-9%	8,981
Vote 2 - Corporate Services		5,007	–	304	250	250	304	(54)	-18%	304
Vote 3 - Technical Services		28,945	–	–	–	–	–	–		–
Vote 4 - FINANCIAL SERVICES		145	–	–	–	–	–	–		–
Vote 5 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 6 - Planning And Development		1,870	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	**51,478**	**–**	**9,285**	**1,349**	**8,391**	**9,285**	**(894)**	**-10%**	**9,285**
Total Capital Expenditure		**51,478**	**80,919**	**89,509**	**11,883**	**65,249**	**89,509**	**(24,261)**	**-27%**	**89,509**
Capital Expenditure - Functional Classification										
Governance and administration		**5,152**	**18,900**	**18,900**	**704**	**18,138**	**18,900**	(762)	-4%	**18,900**
Executive and council		–	87	87	–	–	87	(87)	-100%	87
Finance and administration		5,152	18,813	18,813	704	18,138	18,813	(675)	-4%	18,813
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**18,119**	**18,674**	**24,278**	**3,607**	**21,263**	**24,278**	(3,014)	-12%	**24,278**
Community and social services		11,532	15,935	21,729	2,806	19,137	21,729	(2,591)	-12%	21,729
Sport and recreation		2,608	2,739	2,549	802	2,126	2,549	(423)	-17%	2,549
Public safety		3,978	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**28,105**	**40,736**	**44,113**	**7,571**	**23,629**	**44,113**	(20,485)	-46%	**44,113**
Planning and development		1,870	957	957	17	946	957	(10)	-1%	957
Road transport		26,235	39,779	43,157	7,554	22,683	43,157	(20,474)	-47%	43,157
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**101**	**2,609**	**2,218**	–	**2,218**	**2,218**	–		**2,218**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		101	2,609	2,218	–	2,218	2,218	–		2,218
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**51,478**	**80,919**	**89,509**	**11,883**	**65,249**	**89,509**	**(24,261)**	**-27%**	**89,509**
Funded by:										
National Government		36,036	30,836	39,774	8,669	40,129	39,774	356	1%	39,774
Provincial Government		1,884	870	870	–	860	870	(10)	-1%	870
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Instiutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**37,921**	**31,706**	**40,643**	**8,669**	**40,989**	**40,643**	**346**	**1%**	**40,643**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		13,557	49,213	48,866	3,213	24,259	48,866	(24,607)	-50%	48,866
Total Capital Funding		**51,478**	**80,919**	**89,509**	**11,883**	**65,249**	**89,509**	**(24,261)**	**-27%**	**89,509**

Table C6: Statement of Financial Position

The table below depicts the financial position of the institution in a greater detail. Our current assets are more than the current liabilities, which then indicates strong liquidity position of the institution.

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		149,379	144,813	111,151	78,455	111,151
Trade and other receivables from exchange transactions		20,015	29,758	26,836	27,099	26,836
Receivables from non-exchange transactions		88,664	115,639	87,792	106,426	87,792
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	5,391	–	5,391
VAT		15,530	26,806	26,402	27,332	26,402
Other current assets		147	789	588	147	588
Total current assets		**273,735**	**317,804**	**258,161**	**239,459**	**258,161**
Non current assets						
Investments		–	–	–	–	–
Investment property		7,118	6,815	6,815	6,725	6,815
Property, plant and equipment		643,629	718,427	726,699	681,804	726,699
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		261	261	261	261	261
Intangible assets		36	(19)	(19)	2	(19)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**651,045**	**725,484**	**733,756**	**688,792**	**733,756**
TOTAL ASSETS		**924,780**	**1,043,289**	**991,917**	**928,251**	**991,917**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		448	301	301	344	301
Consumer deposits		2,540	2,526	2,526	2,508	2,526
Trade and other payables from exchange transactions		56,362	171,470	168,557	44,942	168,557
Trade and other payables from non-exchange transactions		574	3,255	6,935	1,790	6,935
Provision		4,301	3,339	3,339	6,166	3,339
VAT		506	8,307	7,971	5,687	7,971
Other current liabilities		–	–	–	–	–
Total current liabilities		**64,730**	**189,199**	**189,630**	**61,437**	**189,630**
Non current liabilities						
Financial liabilities		–	175	175	89	175
Provision		25,309	26,763	25,278	19,148	25,278
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		27,083	31,207	26,930	27,631	26,930
Total non current liabilities		**52,392**	**58,145**	**52,382**	**46,868**	**52,382**
TOTAL LIABILITIES		**117,122**	**247,345**	**242,012**	**108,305**	**242,012**
NET ASSETS	2	**807,657**	**795,944**	**749,906**	**819,945**	**749,906**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		800,354	783,141	733,060	891,761	733,060
Reserves and funds		3,363	3,363	3,363	3,587	3,363
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**803,717**	**786,504**	**736,424**	**895,348**	**736,424**

Table C7: Cash flow

The table below reflects positive cash flow position. The closing balance of cash and cash equivalents as at end of June 2026 is R78.4 million, compared to a year to date budgeted of R113.52 million. Narrations per category are as follows.

KZN212 Umdoni - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1,714	117,132	97,938	9,991	128,732	97,938	30,794	31%	97,938
Service charges		–	13,818	14,662	838	11,742	14,662	(2,919)	-20%	14,662
Other revenue		–	60,655	79,024	180	25,502	79,024	(53,523)	-68%	79,024
Transfers and Subsidies - Operational		–	200,570	203,178	–	199,439	203,178	(3,739)	-2%	203,178
Transfers and Subsidies - Capital		–	35,462	35,462	–	42,714	35,462	7,252	20%	35,462
Interest		–	13,000	14,900	536	9,649	14,900	(5,251)	-35%	14,900
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(120,013)	(419,001)	(444,619)	(51,422)	(406,642)	(444,619)	37,977	-9%	(444,619)
Interest		–	–	(2,367)	–	–	(2,367)	2,367	-100%	(2,367)
Transfers and Subsidies		–	(6,149)	–	(671)	(2,128)	–	(2,128)	#DIV/0!	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(118,300)	15,488	(1,822)	(40,549)	9,008	(1,822)	10,830	-594%	(1,822)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		57,684	(88,057)	(102,936)	(11,797)	(79,952)	(102,936)	22,984	-22%	(102,936)
NET CASH FROM/(USED) INVESTING ACTIVITIES		57,684	(88,057)	(102,936)	(11,797)	(79,952)	(102,936)	22,984	-22%	(102,936)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		58	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		58	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		(60,558)	(72,569)	(104,758)	(52,346)	(70,944)	(104,758)			(104,758)
Cash/cash equivalents at beginning:		146,398	218,110	218,110	–	149,398	218,110			149,398
Cash/cash equivalents at month/year end:		85,841	145,541	113,352	(52,346)	78,455	113,352			44,641

Property Rates

Collections are R128.732 million to date are more than the anticipated year to date budget of R97.9 million. Variance is sitting at 31%. Annual ratepayers have paid for their rates for the year. The payment received is more than what was anticipated. It should be noted that the increased collection levels do not necessarily mean that the collection rate has increased by the same percentage. The comparison to the budget in the statement of cash flows is merely based on the projections made during budget preparation period looking at the trend at that time.

Service Charges

The amount collected on service charges amounts to R 11.742 million against the expected R14.662 million. The variance is 20%, this variance is caused by the under collection.

Other Revenue

The variance is due to the anticipated refunds from SARS. The variance here is caused by the monies received under this category and those receipts consists of SARS, insurance refund, INEP received.

Interest

An amount of R9,6 million was recognised compared to the expected interest of R14.9 million which results in a variance of 35.%. The underperformance is mainly attributable to interest on the Standard Bank fixed deposit, which will only be recognised upon maturity of the investment.

Transfers and Subsidies - Operational

All grants and subsidies operational that were expected to be received were received as per NT payment schedule in current financial year.

Suppliers and Employees

Payments to suppliers and employees have a variance of 9% this variance is due to payments that have been made.

Transfers and Grants

Actual amount spent on transfers and subsidies paid is R1,4 million as at the end of June 2026.

Capital Assets

Payments are less than the budget because of the capital projects.

Consumer deposits

The budget under this category is meant for movements in the consumer deposits of which the municipality does not have control over those deposits i.e. verge deposits.

PART 2: SUPPORTING DOCUMENTATION

Table SC1: Material Variances and explanations

KZN212 Umdoni - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Property Rates	0%	compared to the year-to-date budget of R139,4 million, resulting in a	No action required
	Refuse Removal	5%	million, compared to the year-to-date budget of R15,7 million,	to be corrected on next year's budget
	Investment Revenue	25%	municipality. Interest revenue recognised amounts to R9,7 million,	to be corrected on next year's budget
	Fines	4%	to-date budget of R1,2 million resulting in an variance of (4%). This	to be corrected on next year's budget
	Licences and Permits	6%	compared to the year-to-date budget of R3,5 million, resulting in a	No action required as it was once off thing
	Agency Fees	9%	to the year-to-date budget of R2,2 million, resulting in a	to be corrected on next year's budget
	Other Operational Revenue	9%	the year-to-date budget of R2,5 resulting in a favourable variance of	to be corrected on next year's budget
	Interest earned on receivables	4%	to the year-to-date budget of R1,9 million resulting in a favourable	No action required
	Grants and Subsidies	2%	Financial Performance, only revenue recognised in accordance	No action required
	Rental of Facilities and Equipment	0%	million, compared with the year-to-date budget of R7,6 million,	No action required
2	**Expenditure By Type**			
	Operating Expenditure	11%	amounted to R429,7 million, compared to a year-to-date budget of	to be corrected on next year's budget
	Employee-Related Costs	5%	employee-related costs, compared to the year-to-date budget of	No action required
	Remuneration of Councillors	1%	a year-to-date budget of R17,5 million, resulting in a favourable	No action required
	Operational Costs	12%	accommodation, telephone, electricity, protective clothing, audit fees,	to be corrected on next year's budget
	Debt Impairment	220%	year-to-date budget of R7,2 million, resulting in an unfavourable	to be corrected on next year's budget
	Depreciation & Asset Impairment	4%	R42,2 million, compared to the year-to-date budget of R44,1 million,	to be corrected on next year's budget
	Inventory Consumed	37%	maintenance materials, and stationery. Actual expenditure amounts	to be corrected on next year's budget
	Contracted Services	13%	compared to the year-to-date budget of R112,2 million, resulting in a	to be corrected on next year's budget
	Transfers and Subsidies	25%	compared to a year-to-date budget of R6,3 million, resulting in a	No action required
3	**Capital Expenditure**			
	Capital Expenditure	27%	year-to-date budget of R89,5 million, resulting in an underspending	to be corrected on next year's budget
4	**Financial Position**			
	Financial Position		municipality's ability to pay its short-term liabilities is tested by taking	No action required
5	**Cash Flow**			
	Cash Flows		equivalents balance R78.4 million.	No action required
6	**Measureable performance**			
7	**Municipal Entities**			

Table SC3: Aged Debtors

The municipality is being owed a total amount of R240.0 million, of which the biggest portion is owed by households sitting at R155,519 million.

The second biggest is government departments that are sitting at R43,0 million. Business debtors owing just over R29,9 million.

KZN212 Umdoni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description R thousands	NT Code	Budget Year 2025/26											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	14,772	3,995	3,712	3,955	3,358	3,248	21,665	93,835	148,540	126,061	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	6	6	6	–	–
Receivables from Exchange Transactions - Waste Management	1600	2,728	499	463	434	408	395	2,855	10,640	18,422	14,732	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,221	609	602	567	537	535	3,081	19,448	26,601	24,169	–	–
Interest on Arrear Debtor Accounts	1810	68	100	132	189	207	243	2,393	51,751	55,082	54,782	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(6,941)	528	183	408	167	170	1,922	17,667	14,103	20,333	–	–
Total By Income Source	**2000**	**11,849**	**5,731**	**5,091**	**5,553**	**4,676**	**4,591**	**31,916**	**193,347**	**262,754**	**240,083**	**–**	**–**
2024/25 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,450	1,431	1,159	1,346	1,301	1,298	6,785	32,346	48,117	43,076	–	–
Commercial	2300	2,684	775	682	630	587	580	5,347	19,824	31,109	26,968	–	–
Households	2400	6,720	3,496	3,224	3,550	2,762	2,685	19,449	137,074	178,960	165,519	–	–
Other	2500	(6)	29	26	26	26	28	335	4,103	4,569	4,519	–	–
Total By Customer Group	**2600**	**11,849**	**5,731**	**5,091**	**5,553**	**4,676**	**4,591**	**31,916**	**193,347**	**262,754**	**240,083**	**–**	**–**

The municipality owes suppliers an amount of 7.1 million there are instances of delays in payment where work still needs to be verified and when there are queries relating to the payment and discrepancies in the invoice.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1,263	60	46	26	60	–	–	25	1,481	369
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	5,515	152	8	–	–	–	40	–	5,715	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**6,778**	**212**	**55**	**26**	**60**	**–**	**40**	**25**	**7,196**	369

Table SC5: Investment Portfolio Analysis

All the call deposits are highly liquid short-term investments and are held for the purpose of meeting short-term commitments rather than the purpose of earning a return (interest).

The table below reflects on account balances (excluding the main account) as at the end of June 2026. Total cash available was R14.0 million. The cash coverage is 02 months.

KZN212 Umdoni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
13 ABSA		12 M	Call Account	No	Fixed	0.09	0		30/06/2026	25 611	128	(15 000)	-	10 739
14 ABSA		12 M	Call Account	No	Fixed	0.08	0		30/06/2026	20 660	45	(20 000)	-	705
15 FNB		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	26 518	144	-	-	26 661
16 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	3 301	18	(18)	-	3 301
17 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	3 762	21	-	-	3 783
18 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	8 338	45	-	18	8 400
19 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	2 285	13	-	-	2 297
20 Standard Bank		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	1 536	8	-	-	1 544
21 NEDBANK		12 M	Call Account	No	Fixed	0.06	0		30/06/2026	6 818	115	-	-	6 933
Municipality sub-total										98 827	536	(35 018)	18	64 364

	2 Month
Cash and cash equivalents	14,091,024
Unspent Conditional Grants	1,778,755
Overdraft	-
Short Term Investments	64,363,615
Total Annual Operational Expenditure	419,832,598

Table SC6: Grants Receipts

All grants that were expected to be received were received, as per the National treasury payment schedule and the as per the provincial gazette.

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**192,967**	**189,016**	**188,016**	**1,718**	**187,711**	**188,016**	**(305)**	**-0.2%**	**188,016**
Energy Efficiency and Demand Side Management Grant		1,352	–	–	–	–	–	–		–
Equitable Share		182,890	182,765	182,765	–	182,460	182,765	(305)	-0.2%	182,765
Expanded Public Works Programme Integrated Grant		1,249	2,385	1,385	1,084	1,385	1,385	–		1,385
Local Government Financial Management Grant		1,900	2,000	2,000	634	2,000	2,000	–		2,000
Municipal Disaster Response Grant		3,899	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	1,677	1,866	1,866	–	1,866	1,866	–		1,866
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**10,976**	**11,554**	**14,162**	**–**	**11,862**	**14,162**	**(2,300)**	**-16.2%**	**14,162**
Specify (Add grant description)		10,976	11,554	14,162	–	11,862	14,162	(2,300)	-16.2%	14,162
								–		
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Other grant providers:		**–**	**–**	**1,000**	**–**	**–**	**1,000**	(1,000)	-100.0%	**1,000**
KwazuluNatal Trade and Investment		**–**	**–**	**1,000**	**–**	**–**	**1,000**	(1,000)	-100.0%	**1,000**
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Transfers and Grants	5	**203,943**	**200,570**	**203,178**	**1,718**	**199,574**	**203,178**	**(3,605)**	**-1.8%**	**203,178**
Capital Transfers and Grants										
National Government:		41,427	35,462	35,462	10,017	35,462	35,462	–		35,462
Municipal Disaster Response Grant		4,575	–	–	–	–	–	–		–
Municipal Infrastructure Grant		36,852	35,462	35,462	10,017	35,462	35,462	–		35,462
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		**2,092**	**1,000**	**1,000**	**479**	**1,468**	**1,000**	468	46.8%	**1,000**
Specify (Add grant description)		**2,092**	**1,000**	**1,000**	**479**	**1,468**	**1,000**	468	46.8%	**1,000**
								–		
								–		
								–		
								–		
								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Transfers and Grants	5	**43,519**	**36,462**	**36,462**	**10,496**	**36,930**	**36,462**	**468**	**1.3%**	**36,462**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	247,462	237,032	239,640	12,214	236,503	239,640	(3,137)	-1.3%	239,640

National Government:		41 427	35 462	35 462	3 049	25 444	35 111	(9 667)	**-27.5%**	35 462
Municipal Disaster Response Grant		4 575	–	–	–	–	–	–		–
Municipal Infrastructure Grant		36 852	35 462	35 462	3 049	25 444	35 111	(9 667)	-27.5%	35 462
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		**2 092**	**1 000**	**1 000**	**-**	**989**	**-**	989	#DIV/0!	**1 000**
Specify (Add grant description)		**2 092**	**1 000**	**1 000**	**-**	**989**	**-**	989	#DIV/0!	**1 000**
								–		
								–		
								–		
								–		
								–		
District Municipality:		**-**	**-**	**-**	**-**	**-**	**-**	–		**-**
[insert description]								–		
								–		
Other grant providers:		**-**	**-**	**-**	**-**	**-**	**-**	–		**-**
[insert description]								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Transfers and Grants	5	**43 519**	**36 462**	**36 462**	**3 049**	**26 433**	**35 111**	**(8 678)**	**-24.7%**	**36 462**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	247 462	237 032	239 640	3 686	224 289	219 352	4 937	2.3%	239 640

Table SC7: Grants expenditure

The table below reflects expenditure on grants' expenditures as at June 2026. Also, these amounts are exclusive of VAT.

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**109,485**	**170,523**	**170,520**	**14,002**	**110,095**	**171,769**	**(61,674)**	**-35.9%**	**170,520**
Energy Efficiency and Demand Side Management Grant		1,236	–	–	–	–	–	–		–
Equitable Share		103,899	165,271	165,102	13,590	107,059	166,351	(59,292)	-35.6%	165,102
Expanded Public Works Programme Integrated Grant		2,765	1,385	1,385	–	1,385	1,385	–		1,385
Local Government Financial Management Grant		1,548	2,000	2,000	412	1,633	2,000	(367)	-18.4%	2,000
Municipal Infrastructure Grant		37	1,866	2,033	–	19	2,033	(2,014)	-99.1%	2,033
Municipal Infrastructure Grant								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**11,439**	**12,554**	**17,133**	**2,000**	**18,772**	**17,711**	**1,061**	**6.0%**	**17,133**
Specify (Add grant description)		11,439	12,554	17,133	2,000	18,772	17,711	1,061	6.0%	17,133
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
KwazuluNatal Trade and Investment								–		
Total operating expenditure of Transfers and Grants:		**120,924**	**183,077**	**187,653**	**16,002**	**128,868**	**189,480**	**(60,612)**	**-32.0%**	**187,653**
Capital expenditure of Transfers and Grants										
National Government:		32,058	30,836	30,836	7,601	32,018	30,836	1,182	**3.8%**	30,836
Municipal Infrastructure Grant		32,058	30,836	30,836	7,601	32,018	30,836	1,182	3.8%	30,836
								–		
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	**870**	**870**	–	**860**	**870**	(10)	-1.1%	**870**
Specify (Add grant description)		–	**870**	**870**	–	**860**	**870**	(10)	-1.1%	**870**
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		**32,058**	**31,706**	**31,706**	**7,601**	**32,878**	**31,706**	**1,172**	**3.7%**	**31,706**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**152,982**	**214,783**	**219,359**	**23,603**	**161,746**	**221,186**	**(59,440)**	**-26.9%**	**219,359**

Table SC8: Councillor and Staff benefits

The table below reflects on councillor’s benefits, senior managers and other municipal staff. Total amount spent on salaries and councillors remuneration as at June 2026 is R 206,8 million.

Repairs and Maintenance

The table below depicts the total budget for repairs and maintenance and the spending for the month of June 2026. Total amount spent to date equals to R34,091 million compared the expected budget of R 38,6 million. The variance is sitting at 31,5%. The maintenance of some assets is corrective maintenance rather than preventative maintenance. There are many projects undergoing SCM processes expenditure will reflect when payments are made.

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		41,812	31,640	26,640	7,122	23,757	26,640	2,883	10.8%	26,640
Roads Infrastructure		2,252	3,140	3,140	161	1,438	3,140	1,702	54.2%	3,140
Roads		2,252	3,140	3,140	161	1,438	3,140	1,702	54.2%	3,140
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,393	2,500	2,000	66	1,722	2,000	278	13.9%	2,000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		2,157	2,500	2,000	66	1,722	2,000	278	13.9%	2,000
Capital Spares		1,236	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	36,167	26,000	21,500	6,895	20,597	21,500	903	**4.2%**	21,500
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	36,167	26,000	21,500	6,895	20,597	21,500	903	**4.2%**	21,500
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	**1,199**	**2,673**	**2,142**	**228**	**1,625**	**2,142**	**516**	**24.1%**	**2,142**
Community Facilities	580	1,827	1,350	166	813	1,350	537	**39.8%**	1,350
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	189	252	459	76	137	459	323	70.3%	459
Cemeteries/Crematoria	–	315	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	400	400	–	256	400	145	36.1%	400
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	307	360	360	60	360	360	–		360
Public Ablution Facilities	84	500	130	30	61	130	69	53.2%	130
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–

Sport and Recreation Facilities		619	846	792	62	812	792	(20)	**-2.6%**	792
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		619	846	792	62	812	792	(20)	-2.6%	792
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**4,921**	**4,050**	**4,748**	**929**	**3,975**	**4,748**	**773**	**16.3%**	**4,748**
Operational Buildings		4,921	4,050	4,748	929	3,975	4,748	773	**16.3%**	4,748
Municipal Offices		4,921	4,050	4,748	929	3,975	4,748	773	16.3%	4,748
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	**24**	**24**	–	**10**	**24**	**14**	58.4%	**24**
Computer Equipment		–	24	24	–	10	24	14	58.4%	24
Furniture and Office Equipment		–	**29**	**9**	–	–	**9**	**9**	100.0%	**9**
Furniture and Office Equipment		–	29	9	–	–	9	9	100.0%	9
Machinery and Equipment		**1,082**	**2,843**	**2,313**	**946**	**2,067**	**2,313**	**246**	10.6%	**2,313**
Machinery and Equipment		1,082	2,843	2,313	946	2,067	2,313	246	10.6%	2,313
Transport Assets		**2,186**	**3,130**	**2,764**	**583**	**2,657**	**2,764**	**107**	3.9%	**2,764**
Transport Assets		2,186	3,130	2,764	583	2,657	2,764	107	3.9%	2,764
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**51,200**	**44,389**	**38,639**	**9,807**	**34,091**	**38,639**	**4,548**	**11.8%**	**38,639**

I, ______________________________________ (Full Names), the Municipal Manager of Umdoni Municipality hereby certify that the **Section 71 Report** for the Month ended 30th June 2026 has been prepared in accordance with the Local Government: Municipal Finance Management Act 2003 (Act 56 of 2003) and regulations made under the Act.

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Mr D.D Naidoo **DATE**

ACTING MUNICIPAL MANAGER